Rule 48-A of the CCS (Pension) Rules 1972 provides that at any time after a Govt. servant has completed 20 years' qualifying service, he may, by giving notice of not less than 3 months in writing to the appointing authority, retire from service. There is no proposal to reduce the length of minimum qualifying service of 20 years required for Voluntary Retirement.

Refund of excise duty to cigarette manufacturing units in North-East

1769. SHRI SWARAJ KAUSHAL: Will the Minister of FINANCE be pleased to state:

(a) whether Government have allowed cigarette manufacturing units in North-Eastern States to refund excise duty; and

(b) if so, the names and number of such units and total number of persons employed in such units?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI V. DHANANJAY KUMAR): (a) Yes, Sir. In order to encourage industrialisation in North-East Government have provided for a Scheme of refund of excise duty paid on excisable goods manufactured by certain categories of units set up in specified areas of Assam, Meghalaya, Mizoram and Tripura. Some cigarette manufacturing units set up in these areas, are getting refund of excise duty paid under this Scheme.

(b) The details are as follows—

Sl.	No. Name of the unit	Number of persons employed
1.	M/s Nezone India (P) Ltd. Tezpur	42
2.	M/s Kazirnaga Tobacco Products (P) Ltd. Tezpur	46
3.	M/s A.V.M. Tobacco Industries (I) Pvt. Ltd. Tezpur	20
4.	M/s Kreesna Industries (I) Pvt. Ltd. Jorhat	40
5.	M/s New Tobacco Co. Ltd. Badarpur	42
6.	M/s Goleonda Industries, Guwahati	46
7.	M/s Agasthya Industries (P) Ltd. Guwahati	46
8.	M/s Assam Tobacco (P) Ltd. Guwahati	46
9.	M/s Sunflag Enterprises (P) Ltd. Guwahati	40
10.	M/s Tirupati Tobacco (P) Ltd. Guwahati	44
11.	M/s R.C. Tobacco (P) Ltd. Guwahati	43
12.	M/s North East Tobacco Co. Ltd. Guwahati	450
13.	M/s Assam Cigarette Company (P) Ltd. Guwahati	48
14.	M/s Frontier Multi Products, Guwahati	39
	TOTAL	992